

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

PHILIP SERVICES CORPORATION,
et al.

VS.

CITY OF SEATTLE

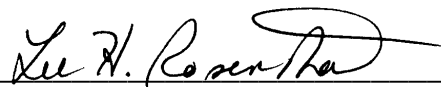
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CIVIL ACTION NO. H-06-2518

ORDER OF REMAND

In accordance with this court's memorandum and opinion of even date, this court affirms the order of the Bankruptcy Court denying the objections of Philip Services Corporation to the City of Seattle's claims in part and reverses in part. This case is remanded to the Bankruptcy Court for further proceedings consistent with this court's memorandum and opinion. This appeal is dismissed.

SIGNED on March 2, 2007, at Houston, Texas.



Lee H. Rosenthal
United States District Judge